AMENDMENTS TO THE SPECIFICATION

Please amend paragraph [0022] on page 4 as follows:

[0022] The divided signals are fed into overtone-generating units "4a" to "4c", each of which is provided for a corresponding one of the different frequency bands. In each of the overtone-generating units "4a" to "4c", an overtone is generated. An adder "7a" adds together output signals from the overtone-generating units "4a" to "4c". The added output signals are fed into another adder "7b" through one of two different input ports of the adder "7b".

Please amend paragraph [0025] on page 4 as follows:

[0025] The present inventors have ~~has~~ revealed based on their studies at this time that a poorly structured overtone degrades tone quality, and results in an insufficient effect on improvements in a feeling of bass sound. Details of those shortcomings are described later. It is understood from the shortcomings that the overtone-generating structure as illustrated in Fig. 9(b) yet remains unsatisfactory.

Please amend paragraph [0099] on page 15 as follows:

[0099] As illustrated in Fig. 1(a), the formational condition-establishing unit 20 is able ~~possible~~ to change the given conditions in the overtone-generating units "4a" to "4c".

Please amend paragraph [0109] on page 17 as follows:

[0109] The overtone-generating method as discussed above provides a natural overtone, not an awkwardly structured one, even when a musical tone having a low fundamental frequency enters

the acoustic signal-processing apparatus according to the present embodiment. The following discusses the reason why such natural overtones are attainable.